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Honorable John Warren
County Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT **County Clerk Recording - FY 2024 and FY2025 (Oct 2024 to Mar 2025)**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2023 through March 2025.

The objectives of the engagement were to determine whether:

1. Ensure all funds were accounted for at the time of the unannounced cash count.

2. Ensure all funds collected were receipted and deposited accurately, completely, timely, and in compliance with statutory requirements.

3. Ensure court costs, fines, and fees were accurately assessed and recorded in compliance with statutory requirements.

4. Evaluate internal controls over financial transactions.

Overall Results

A review of County Clerk Recording for fiscal year 2024 and partial fiscal year 2025 (October 2024 to March 2025) revealed deposit delays exceeded four to five business days after the date the money was receipted.

We appreciate the cooperation of the department and the staff during our review. If you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

Timothy J. Hicks, CPA

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ISSUED: 7/11/2025
RELEASED: JULY 29, 2025

REPORTABLE FINDINGS

ISS.25-CC-4-01 Deposits:

A review of all deposits processed during the fiscal year 2024 and partial fiscal year 2025 (October 2024 to March 2025) revealed 24 deposit delays totaling $290,422 exceeded four to five business days after the initial transaction date when money was receipted. This includes $5,787 of cash.

Suggested Actions

- Receipted funds are sent to the Treasurer's Office on the next business day or before the fifth business day after funds are receipted.
- Periodically review system reports and daily work for accuracy and staff compliance with established policies and procedures.

Management Action Plan

- We will continue to work with our vendor to determine the root cause of the report's discrepancies in the hopes of finding a resolution to this issue.

cc: Darryl Martin, County Administrator